

# ***North Dakota Sales and Use Tax Statistical Report***

## **Second Quarter 2007**

Covering Sales Occurring in  
April, May, and June

		Percent Change in Taxable Sales & Purchases <u>From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2005</u>	<u>2006</u>	<u>2007</u>
First Quarter:	January, February, March	+6.7%	+12.5%	+7.7%
Second Quarter:	April, May, June	+4.7%	+10.8%	+7.7%
Third Quarter:	July, August, September	+7.8%	+6.3%	
Fourth Quarter:	October, November, December	+8.9%	+5.1%	

### **Office of State Tax Commissioner**

CORY FONG

TAX COMMISSIONER

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# Office of State Tax Commissioner

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# Introduction

## Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the second quarter of 2007. These taxable sales and taxable purchases are reported by businesses to the Office of State Tax Commissioner on quarterly or monthly sales tax returns.

This report is used primarily as a summary of the economic activity that occurs throughout the regions of the state. In recognition that the primary focus of this report is as an economic indicator, not as a summary of state tax revenues, sales tax collections are no longer contained in this report. Collections statistics are available from the Office of Management and Budget or the Office of Tax Commissioner.

## Comparisons

Tables 2 and 4 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 4. (For an explanation of taxable sales and taxable purchases, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first four tables and is reported at the end of Tables 1 through 4.

Taxable sales and taxable purchases reported for the current quarter are also compared to the same quarter in the prior year in Table 5. This table compares activity by industry using the 2002 North American Industrial Classification System (NAICS). (Previously, industry statistics were reported using the SIC system. Statistics have been reclassified under NAICS beginning with the 4th quarter 2005.) All returns, including consolidated and out-of-state returns, are contained in the industry comparisons on Table 5.

***Cautionary Note:*** *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

## Definition of Terms

***Taxable Sales.*** Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

***Taxable Purchases.*** Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods. Individuals purchasing items over the Internet on which sales tax is not charged, are obligated to report “taxable purchases” and remit the appropriate use tax.

***Motor Vehicle Excise Tax.*** The State of North Dakota does ***not*** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report ***do not*** include any data on automobile sales.

**Consolidated.** Taxable sales and taxable purchases from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, and 4. The consolidated data is excluded from any particular city or county in the first four tables in order to avoid over-reporting from some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 5.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following North American Industrial Classification System Codes (NAICS Codes) per the 2002 Manual have been included in the consolidated statewide line item:

<b>NAICS Codes</b>	<b>Business Activity</b>
2121	Coal Mining
2211	Electrical Power Generation, Transmission, and Distribution
2212	Natural Gas Distribution
486	Pipeline Transportation
517	Telecommunications

**Out-of-State.** Taxable sales and taxable purchases from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, and 4. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 5.

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TABLE 1

**Taxable Sales and Purchases  
By County, Second Quarter 2007**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,437,882	\$94,237	\$4,532,119
Barnes	15,581,119	1,334,608	16,915,727
Benson	2,751,880	42,504	2,794,384
Billings	4,235,074	83,975	4,319,049
Bottineau	9,848,561	80,718	9,929,279
Bowman	7,114,226	319,937	7,434,163
Burke	2,142,460	9,327	2,151,787
Burleigh	296,612,807	20,892,153	317,504,960
Cass	544,360,475	46,668,405	591,028,880
Cavalier	6,513,705	166,333	6,680,038
Dickey	8,131,897	221,652	8,353,549
Divide	2,186,470	61,127	2,247,597
Dunn	3,962,601	81,373	4,043,974
Eddy	2,106,958	7,160	2,114,118
Emmons	4,693,804	99,316	4,793,120
Foster	9,501,954	628,804	10,130,758
Golden Valley	3,532,262	14,842	3,547,104
Grand Forks	222,516,053	15,652,229	238,168,282
Grant	1,880,093	11,680	1,891,773
Griggs	3,118,836	38,783	3,157,619
Hettinger	1,565,745	85,946	1,651,691
Kidder	2,140,768	20,140	2,160,908
LaMoure	7,260,252	125,894	7,386,146
Logan	2,158,761	8,474	2,167,235
McHenry	2,828,432	552,523	3,380,955
McIntosh	5,393,505	28,074	5,421,579
McKenzie	6,736,370	278,898	7,015,268
McLean	8,529,197	297,411	8,826,608
Mercer	10,983,627	167,413	11,151,040
Morton	47,558,096	5,563,186	53,121,282
Mountrail	6,610,846	83,828	6,694,674
Nelson	3,085,528	51,218	3,136,746
Oliver	689,070	4,129	693,199
Pembina	10,169,918	3,293,781	13,463,699
Pierce	7,307,820	913,932	8,221,752
Ramsey	31,752,080	353,494	32,105,574
Ransom	8,368,314	869,475	9,237,789
Renville	5,651,699	100,193	5,751,892
Richland	22,044,828	6,085,270	28,130,098
Rolette	6,149,830	104,386	6,254,216
Sargent	3,815,911	11,232,518	15,048,429
Sheridan	523,219	217	523,436
Sioux	103,256	232	103,488
Slope	172,951	1,441	174,392
Stark	73,809,783	8,643,288	82,453,071
Steele	1,627,560	506,926	2,134,486
Stutsman	45,764,226	2,278,961	48,043,187
Towner	2,138,274	92,988	2,231,262
Traill	8,877,871	310,434	9,188,305
Walsh	18,435,767	831,095	19,266,862
Ward	178,619,449	9,132,905	187,752,354
Wells	5,685,126	126,049	5,811,175
Williams	108,987,842	11,066,218	120,054,060
Subtotal In-State	\$1,800,775,038	\$149,720,100	\$1,950,495,138
Consolidated	169,133,141	50,692,246	219,825,387
Out-Of-State	<u>294,957,114</u>	<u>90,088,723</u>	<u>385,045,837</u>
Grand Total	\$2,264,865,293	\$290,501,069	\$2,555,366,362

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, Second Quarters 2006 and 2007**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2006	2007		2006	2007	
Adams	\$4,217,725	\$4,437,882	5.22%	\$4,377,718	\$4,532,119	3.53%
Barnes	15,191,331	15,581,119	2.57%	16,025,084	16,915,727	5.56%
Benson	2,539,187	2,751,880	8.38%	2,561,153	2,794,384	9.11%
Billings	4,100,235	4,235,074	3.29%	4,164,573	4,319,049	3.71%
Bottineau	8,960,688	9,848,561	9.91%	9,054,773	9,929,279	9.66%
Bowman	6,448,964	7,114,226	10.32%	6,745,110	7,434,163	10.22%
Burke	2,146,199	2,142,460	-0.17%	2,157,097	2,151,787	-0.25%
Burleigh	283,253,016	296,612,807	4.72%	302,694,418	317,504,960	4.89%
Cass	530,750,121	544,360,475	2.56%	583,730,703	591,028,880	1.25%
Cavalier	6,202,724	6,513,705	5.01%	6,408,807	6,680,038	4.23%
Dickey	7,285,168	8,131,897	11.62%	7,489,645	8,353,549	11.53%
Divide	2,316,022	2,186,470	-5.59%	2,326,625	2,247,597	-3.40%
Dunn	2,382,124	3,962,601	66.35%	2,418,158	4,043,974	67.23%
Eddy	2,135,942	2,106,958	-1.36%	2,140,844	2,114,118	-1.25%
Emmons	3,661,812	4,693,804	28.18%	3,897,701	4,793,120	22.97%
Foster	8,541,960	9,501,954	11.24%	8,976,762	10,130,758	12.86%
Golden Valley	3,197,447	3,532,262	10.47%	3,212,764	3,547,104	10.41%
Grand Forks	212,459,923	222,516,053	4.73%	223,158,433	238,168,282	6.73%
Grant	1,920,275	1,880,093	-2.09%	1,937,361	1,891,773	-2.35%
Griggs	2,996,973	3,118,836	4.07%	3,024,978	3,157,619	4.38%
Hettinger	1,605,878	1,565,745	-2.50%	1,712,921	1,651,691	-3.57%
Kidder	2,205,258	2,140,768	-2.92%	2,217,434	2,160,908	-2.55%
LaMoure	6,725,790	7,260,252	7.95%	6,795,672	7,386,146	8.69%
Logan	2,562,457	2,158,761	-15.75%	2,569,003	2,167,235	-15.64%
McHenry	3,143,643	2,828,432	-10.03%	3,418,437	3,380,955	-1.10%
McIntosh	5,586,830	5,393,505	-3.46%	5,619,239	5,421,579	-3.52%
McKenzie	6,030,549	6,736,370	11.70%	6,301,221	7,015,268	11.33%
McLean	8,606,093	8,529,197	-0.89%	8,736,887	8,826,608	1.03%
Mercer	10,737,880	10,983,627	2.29%	10,852,123	11,151,040	2.75%
Morton	46,145,773	47,558,096	3.06%	49,792,100	53,121,282	6.69%
Mountrail	6,683,127	6,610,846	-1.08%	6,729,844	6,694,674	-0.52%
Nelson	2,857,646	3,085,528	7.97%	2,894,754	3,136,746	8.36%
Oliver	720,250	689,070	-4.33%	721,867	693,199	-3.97%
Pembina	9,696,480	10,169,918	4.88%	13,441,945	13,463,699	0.16%
Pierce	7,538,339	7,307,820	-3.06%	8,212,768	8,221,752	0.11%
Ramsey	31,864,192	31,752,080	-0.35%	32,201,996	32,105,574	-0.30%
Ransom	9,224,148	8,368,314	-9.28%	9,962,615	9,237,789	-7.28%
Renville	3,773,490	5,651,699	49.77%	8,625,091	5,751,892	-33.31%
Richland	20,548,534	22,044,828	7.28%	24,443,775	28,130,098	15.08%
Rolette	5,779,127	6,149,830	6.41%	5,867,043	6,254,216	6.60%
Sargent	3,629,905	3,815,911	5.12%	15,910,494	15,048,429	-5.42%
Sheridan	538,757	523,219	-2.88%	538,960	523,436	-2.88%
Sioux	104,937	103,256	-1.60%	105,028	103,488	-1.47%
Slope	139,730	172,951	23.78%	141,974	174,392	22.83%
Stark	72,307,249	73,809,783	2.08%	79,787,066	82,453,071	3.34%
Steele	1,372,424	1,627,560	18.59%	1,773,039	2,134,486	20.39%
Stutsman	43,000,943	45,764,226	6.43%	45,832,131	48,043,187	4.82%
Towner	2,051,638	2,138,274	4.22%	2,115,606	2,231,262	5.47%
Trail	8,114,030	8,877,871	9.41%	8,480,039	9,188,305	8.35%
Walsh	15,680,839	18,435,767	17.57%	16,279,203	19,266,862	18.35%
Ward	173,642,094	178,619,449	2.87%	182,257,739	187,752,354	3.01%
Wells	6,676,974	5,685,126	-14.85%	6,876,813	5,811,175	-15.50%
Williams	88,790,511	108,987,842	22.75%	94,331,156	120,054,060	27.27%
Subtotal In-State	\$1,718,793,351	\$1,800,775,038	4.77%	\$1,862,048,690	\$1,950,495,138	4.75%
Consolidated and Out-Of-State	419,710,413	464,090,255	10.57%	509,688,422	604,871,224	18.67%
Grand Total	\$2,138,503,764	\$2,264,865,293	5.91%	\$2,371,737,112	\$2,555,366,362	7.74%

TABLE 3

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, Second Quarter 2007**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,171,938	\$10,265	\$1,182,203
Beach	1,116	3,389,313	14,104	3,403,417
Beulah	3,152	6,679,647	147,407	6,827,054
Bismarck	55,532	292,079,981	20,013,387	312,093,368
Bottineau	2,336	7,663,672	57,226	7,720,898
Bowman	1,600	6,386,761	286,148	6,672,909
Cando	1,342	1,698,574	80,158	1,778,732
Carrington	2,268	9,255,299	625,679	9,880,978
Casselton	1,855	3,716,783	92,215	3,808,998
Cavalier	1,537	4,236,105	2,845,322	7,081,427
Cooperstown	1,053	2,525,047	36,898	2,561,945
Crosby	1,089	1,885,437	2,824	1,888,261
Devils Lake	7,222	31,230,334	348,473	31,578,807
Dickinson	16,010	69,738,810	4,897,350	74,636,160
Ellendale	1,559	2,510,133	118,347	2,628,480
Fargo	90,599	473,222,869	40,928,240	514,151,109
Garrison	1,318	2,867,153	103,204	2,970,357
Grafton	4,516	12,896,912	577,493	13,474,405
Grand Forks	49,321	215,571,592	14,957,051	230,528,643
Harvey	1,989	4,785,094	64,006	4,849,100
Hazen	2,457	3,788,114	19,441	3,807,555
Hettinger	1,307	4,326,120	94,134	4,420,254
Hillsboro	1,563	3,781,515	90,275	3,871,790
Jamestown	15,527	44,693,555	1,794,795	46,488,350
Kenmare	1,081	4,443,116	247,758	4,690,874
Langdon	2,101	5,722,829	84,090	5,806,919
Larimore	1,433	1,162,416	304,664	1,467,080
Lincoln	1,730	345,947	60	346,007
Linton	1,321	2,251,574	63,037	2,314,611
Lisbon	2,292	7,243,568	53,418	7,296,986
Mandan	16,718	44,422,124	5,478,493	49,900,617
Mayville	1,953	3,352,096	4,501	3,356,597
Minot	36,567	170,864,557	8,702,512	179,567,069
New Rockford	1,463	1,832,298	4,360	1,836,658
New Town	1,367	1,338,685	50,698	1,389,383
Northwood	959	4,044,863	167,054	4,211,917
Oakes	1,979	4,989,257	93,601	5,082,858
Park River	1,535	2,826,017	71,329	2,897,346
Rolla	1,417	4,132,467	34,596	4,167,063
Rugby	2,939	7,234,468	913,932	8,148,400
Stanley	1,279	3,715,440	13,451	3,728,891
Tioga	1,125	9,306,418	4,048,737	13,355,155
Valley City	6,826	14,351,844	1,327,046	15,678,890
Wahpeton	8,586	16,049,196	5,839,391	21,888,587
Walhalla	1,057	1,360,663	304,436	1,665,099
Washburn	1,389	3,423,237	32,780	3,456,017
Watford City	1,435	6,230,739	91,437	6,322,176
West Fargo	14,940	56,033,181	4,382,127	60,415,308
Williston	12,512	98,456,353	6,992,894	105,449,247
Wishek	1,122	4,092,257	17,809	4,110,066
Subtotal 50 Cities	394,276	\$1,689,326,368	\$127,528,653	\$1,816,855,021
Remaining Cities	247,924	111,448,670	22,191,447	133,640,117
Total In-State	642,200	\$1,800,775,038	\$149,720,100	\$1,950,495,138
Consolidated		169,133,141	50,692,246	219,825,387
Out-Of-State		294,957,114	90,088,723	385,045,837
Grand Total In- and Out-Of-State		\$2,264,865,293	\$290,501,069	\$2,555,366,362

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, Second Quarters 2006 and 2007**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2006	2007		2006	2007	
Ashley	\$1,320,212	\$1,171,938	-11.23%	\$1,327,861	\$1,182,203	-10.97%
Beach	3,042,637	3,389,313	11.39%	3,057,379	3,403,417	11.32%
Beulah	6,256,571	6,679,647	6.76%	6,338,245	6,827,054	7.71%
Bismarck	279,941,254	292,079,981	4.34%	298,514,419	312,093,368	4.55%
Bottineau	6,940,711	7,663,672	10.42%	7,010,120	7,720,898	10.14%
Bowman	5,808,365	6,386,761	9.96%	6,006,724	6,672,909	11.09%
Cando	1,576,069	1,698,574	7.77%	1,637,572	1,778,732	8.62%
Carrington	8,333,907	9,255,299	11.06%	8,764,970	9,880,978	12.73%
Casselton	3,259,535	3,716,783	14.03%	3,453,841	3,808,998	10.28%
Cavalier	3,995,972	4,236,105	6.01%	7,237,790	7,081,427	-2.16%
Cooperstown	2,327,672	2,525,047	8.48%	2,350,563	2,561,945	8.99%
Crosby	2,042,748	1,885,437	-7.70%	2,051,906	1,888,261	-7.98%
Devils Lake	31,346,908	31,230,334	-0.37%	31,681,069	31,578,807	-0.32%
Dickinson	68,389,987	69,738,810	1.97%	72,528,449	74,636,160	2.91%
Ellendale	2,470,244	2,510,133	1.61%	2,557,902	2,628,480	2.76%
Fargo	457,206,598	473,222,869	3.50%	505,624,343	514,151,109	1.69%
Garrison	2,736,833	2,867,153	4.76%	2,827,574	2,970,357	5.05%
Grafton	10,739,846	12,896,912	20.08%	11,181,098	13,474,405	20.51%
Grand Forks	206,082,773	215,571,592	4.60%	216,505,043	230,528,643	6.48%
Harvey	5,190,175	4,785,094	-7.80%	5,355,399	4,849,100	-9.45%
Hazen	3,980,773	3,788,114	-4.84%	4,012,995	3,807,555	-5.12%
Hettinger	4,102,502	4,326,120	5.45%	4,259,716	4,420,254	3.77%
Hillsboro	3,106,475	3,781,515	21.73%	3,161,645	3,871,790	22.46%
Jamestown	42,039,406	44,693,555	6.31%	44,589,836	46,488,350	4.26%
Kenmare	3,587,523	4,443,116	23.85%	3,686,963	4,690,874	27.23%
Langdon	5,457,398	5,722,829	4.86%	5,563,683	5,806,919	4.37%
Larimore	1,198,747	1,162,416	-3.03%	1,216,145	1,467,080	20.63%
Lincoln	265,451	345,947	30.32%	266,686	346,007	29.74%
Linton	1,928,298	2,251,574	16.76%	2,040,124	2,314,611	13.45%
Lisbon	7,885,317	7,243,568	-8.14%	7,921,005	7,296,986	-7.88%
Mandan	42,975,213	44,422,124	3.37%	46,508,210	49,900,617	7.29%
Mayville	3,279,598	3,352,096	2.21%	3,484,044	3,356,597	-3.66%
Minot	166,369,856	170,864,557	2.70%	174,650,576	179,567,069	2.82%
New Rockford	1,914,926	1,832,298	-4.31%	1,916,931	1,836,658	-4.19%
New Town	1,089,588	1,338,685	22.86%	1,114,311	1,389,383	24.69%
Northwood	3,414,182	4,044,863	18.47%	3,497,531	4,211,917	20.43%
Oakes	4,347,519	4,989,257	14.76%	4,457,027	5,082,858	14.04%
Park River	2,523,447	2,826,017	11.99%	2,560,326	2,897,346	13.16%
Rolla	3,887,796	4,132,467	6.29%	3,916,544	4,167,063	6.40%
Rugby	7,442,186	7,234,468	-2.79%	8,116,615	8,148,400	0.39%
Stanley	3,916,102	3,715,440	-5.12%	3,928,110	3,728,891	-5.07%
Tioga	6,300,752	9,306,418	47.70%	7,873,367	13,355,155	69.62%
Valley City	14,247,380	14,351,844	0.73%	15,062,382	15,678,890	4.09%
Wahpeton	14,790,072	16,049,196	8.51%	18,429,576	21,888,587	18.77%
Walhalla	1,280,851	1,360,663	6.23%	1,624,103	1,665,099	2.52%
Washburn	3,436,447	3,423,237	-0.38%	3,460,643	3,456,017	-0.13%
Watford City	5,498,775	6,230,739	13.31%	5,593,086	6,322,176	13.04%
West Fargo	59,376,341	56,033,181	-5.63%	63,127,581	60,415,308	-4.30%
Williston	80,894,307	98,456,353	21.71%	84,846,936	105,449,247	24.28%
Wishek	4,131,822	4,092,257	-0.96%	4,156,582	4,110,066	-1.12%
Subtotal 50 Cities	\$1,613,678,067	\$1,689,326,368	4.69%	\$1,731,055,546	\$1,816,855,021	4.96%
Remaining Cities	105,115,284	111,448,670	6.03%	130,993,144	133,640,117	2.02%
Total In-State	\$1,718,793,351	\$1,800,775,038	4.77%	\$1,862,048,690	\$1,950,495,138	4.75%
Consolidated and Out-Of-State	419,710,413	464,090,255	10.57%	509,688,422	604,871,224	18.67%
Grand Total In- and Out-Of-State	\$2,138,503,764	\$2,264,865,293	5.91%	\$2,371,737,112	\$2,555,366,362	7.74%



**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, Second Quarters 2006 and 2007**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2006	SECOND QUARTER 2007	
Mining and Oil Extraction	\$40,652,653	\$95,799,163	135.65%
Utilities	80,726,888	82,254,722	1.89%
Construction	88,833,433	90,366,904	1.73%
Manufacturing	141,532,539	145,956,697	3.13%
Wholesale Trade	434,857,017	472,557,054	8.67%
Retail Trade	1,000,678,103	1,023,051,548	2.24%
Transportation and Warehousing	20,780,641	31,435,314	51.27%
Information Industries	134,304,907	150,059,283	11.73%
Fin. Ins. Real Estate, Rental & Leasing	67,858,603	76,648,384	12.95%
Professional, Scientific, Tech., & Mgmt Serv.	23,271,236	26,100,387	12.16%
Educational, Health Care, and Social Serv.	13,408,288	14,751,686	10.02%
Arts, Entertainment & Recreation	20,413,812	20,096,174	-1.56%
Accommodation & Food Services	243,078,793	259,289,085	6.67%
Other Services	49,784,560	54,229,537	8.93%
Miscellaneous	11,555,639	12,770,424	10.51%
<b>GRAND TOTAL</b>	<b>\$2,371,737,112</b>	<b>\$2,555,366,362</b>	<b>7.74%</b>
NOTE: Classification by industry is based on 2002 North American Industry Classification System (NAICS)			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			